

Lancaster County Tax Reassessment

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ordered fix, others contend that fast urban sprawl coming in the wake of the loss of a strong manufacturing and industrial base have combined to aggravate the delay.

Nevertheless, experts on Tuesday said that Lancaster County actually had one of the better ratings of disparity in tax assessments at 20 percent. That means that on

average, most properties in the county were taxed on an assessed real estate value that was within 20 percent, above or below, the value now considered correct.

The reassessment process began almost two years ago with an informational meeting held by the Lancaster County Farm Bureau at the county Farm and Home Center to help people understand the process, why it was being undertaken,

and what options were available under the state's "Clean and Green Act," otherwise known as Act 319.

The current round of meetings has been undertaken because landowners should be receiving information from the county tax office on the reassessed value of their property.

What landowners are being asked to do first is to look at the assessed value and consider whether it reasonably reflects the market value of the property.

If it does not, or if there are any questions, then they should contact the county tax assessment office, headed by Leo Gassler.

Farm Bureau's role in meeting, lead locally by county president Jane Balmer, was to provide information specifically for farmers who may find it very well in the interest to take advantage of the state's Clean and Green Act.

The Clean and Green program is unique in that it actually required a change in the state's constitution. Previously, the constitution held that all were to be taxed on the same basis.

However, in an effort to protect agriculture and open spaces, political leaders pushed to change the way farmland and forest land had to be taxed.

Instead of taxing these lands —

in blocks of 10 acres or more, or providing \$2,000 or more worth of agricultural commodities per year — on the basis of the market value, the Clean and Green Act requires local taxing authorities to tax them based on the use-value of the property.

This preferential taxing structure does not apply to buildings, just to land.

While this may eventually be cause for some disagreements, landowners were informed Tuesday that their farmhouses and farm buildings are going to be assessed at market value.

It was reported Tuesday that those who wish to enter the Clean and Green program must be willing to be committed to continuing their current land practices. If work is done to change the land protected under Clean and Green, the landowner is liable to pay up to seven-years worth of back taxes.

Those back taxes would be calculated based on the difference between what was paid, and what would have been paid if the land were taxed based on market value.

If the land is sold and the new owner changes the use of the land, then that owner is liable to pay the county up to seven-year's worth of back taxes.

Furthermore, if a determination is made that back taxes are owed, the county immediately puts a lien on the property — the same as if taxes were delinquent.

For those who have sold development rights, or whose property has a conservation easement protection, or some other form of deed restriction preventing development, officials said it would behoove the owners to immediately start the paperwork for Clean and Green.

If those properties are not entered into the Clean and Green program, then the county will tax them based on their market value.

It was reported by assessment experts Tuesday that farmland in Lancaster County that has sold its development rights has a current market value of only \$500 per acre less than land with development rights.

In other words, even with development rights sold, properties taxes will go up (it is expected significantly in some cases). The only way to keep those taxes down is to enter the Clean and Green program.

The Pennsylvania Farm Bureau has retained the services of an expert on tax assessments and Clean and Green.

Lancaster Cattle Feeder's Day Set

The Lancaster County Cattle Feeder's Day is scheduled for Tuesday, Jan. 31, at the Farm and Home Center in Lancaster. The theme for this year's event is "Addressing Beef Industry Issues."

Featured this year will be a panel discussion, entitled "Zero Tolerance - Insights and Obstacles", moderated by Penn State Cooperative Extension Red Meats Specialist Dr. Bill Henning. This important meat industry issue focuses on the reduction of bacterial contamination in our meat supply.

"Zero Tolerance," a topic of concern for cattle feeders, packers, suppliers, and consumers, will be addressed by a panel of industry-wide representatives. Sharing their expertise will be K. T. Miller, director of consumer affairs for Monfort at Greeley, Colo.; Billy Lloyd, National Cattleman's Association, Englewood, Colo.; Myron Stoltzfus, Stoltzfus Meats, Intercourse, Pa.; and Walter Olsted, Food Safety and Inspection Service, USDA, Philadelphia.

Research scientist Dr. Frances Fluharty of the Ohio State University will present "Ration Formulation for Incoming Cattle": based on research conducted at the Ohio Agricultural Research and Development Center Feedlot at Wooster. Penn State Extension Veterinarian Dr. Tom Drake will present "Proper Handling of Cattle Vaccines" to keep producers updated on Beef Quality Assurance practices.

Always a highlight of Cattle Feeders Day, the "Cattle and Feed Outlook" will be presented by H. Louis Moore, Penn State extension economist, and Dave Ivan, Pennsylvania Beef Council executive director, will highlight the Council's activities and explain the "Beef Industry Long-Range Plan."

The event will begin at 8:30 a.m. with exhibit visitation and the program starts promptly at 9:30 a.m. This meeting conducted by the Penn State Cooperative Extension concludes at 3 p.m. with a question and answer session. For additional information, call Chester D. Hughes, (717) 394-6851.

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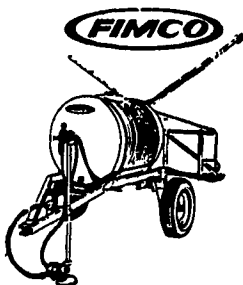
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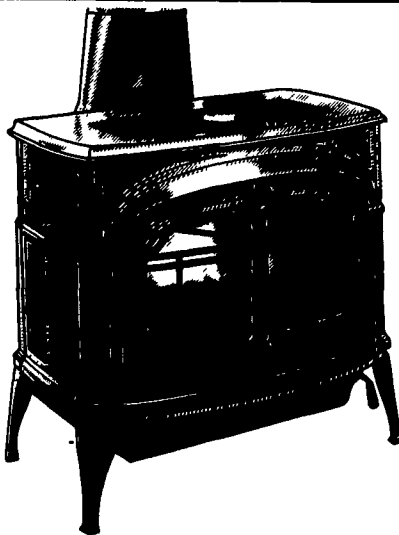
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The county tax reassessment program has involved more than driving around and checking current real estate prices. In fact, it was reported that the entire county is fairly well computerized, as well as are its soil types. It has been photographed and an estimated 165,000 properties had to be assessed.

The new program is to become effective Jan. 1, 1996.

For more information, contact the Automated Valuation Services in the Lancaster County Courthouse at (717) 390-2300.

For members of the Farm Bureau (all farmers), for more information, contact Earl Newcomer, county Farm Bureau board member, at (717) 872-2646; or Jane Balmer, county Farm Bureau president, at (717) 653-5916.

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